

Intragovernmental Performance Measures

FY 2002

FY 2002 Intragovernmental Performance Measures

Performance Indicator	Performance Elements	Performance Goals	Overall Results
Timeliness	<ul style="list-style-type: none">■ IFCS■ CFO Representation Letter■ IG Agreed Upon Procedures	<ul style="list-style-type: none">■ Complete IFCS update by 1/24/03■ Submit CFO Rep Letter by 2/3/03■ Submit IGAUP by 2/6/03	<ul style="list-style-type: none">■ 28 out of 33 agencies in compliance■ 5 out of 33 agencies <u>not</u> in compliance

TIMELINESS

Performance Elements:



IFCS

- All 33 agencies in compliance

CFO Representation Letter

- 31 agencies in compliance
- 2 agencies not in compliance

IG Agreed Upon Procedures

- 29 agencies in compliance
- 3 agencies not in compliance
- 1 agency is N/A

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Performance Indicator	Performance Elements	Performance Goals	Overall Results
Reconciliation of Activity	<ul style="list-style-type: none">■ FACTS vs. IFCS Reporting■ IFCS Reporting of Unexplained Differences	<ul style="list-style-type: none">■ Difference < 10% of total Intragovernmental Fiduciary activity■ Unexplained differences < 5% of agency's IFCS reporting total	<ul style="list-style-type: none">■ 26 out of 33 agencies in compliance■ 7 out of 33 agencies <u>not</u> in compliance

RECONCILIATION OF ACTIVITY

Performance Elements:

FACTS vs. IFCS

- 28 agencies in compliance
- 5 agencies not in compliance

Unexplained Differences

- 31 agencies in compliance
- 2 agencies not in compliance

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Performance Indicator	Performance Elements	Performance Goals	Overall Results
Reliability	<ul style="list-style-type: none">■ Trading Partner '00' activity■ Reporting requirements for CFO Representation Letter and IG Agreed Upon Procedures	<ul style="list-style-type: none">■ < 10% of total Intragovernmental activity■ Complete all appropriate line-items as required by the TFM	<ul style="list-style-type: none">■ 27 out of 33 agencies in compliance■ 6 out of 33 agencies <u>not</u> in compliance

RELIABILITY

Performance Elements:

Trading Partner '00' Activity

- 30 agencies in compliance
- 3 agencies not in compliance

CFO Representation Letter Requirements

- 28 agencies in compliance
- 3 agencies not in compliance
- 2 agencies are N/A

IG Agreed Upon Procedures Requirements

- 32 agencies in compliance
- 1 agency is N/A

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Performance Indicator	Performance Elements	Performance Goals	Overall Results
Consistency	<ul style="list-style-type: none">■ Agency's FACTS vs. Trading Partner's FACTS■ CFO Representation Letter vs. IG Agreed Upon Procedures■ Reporting of RSI Data	<ul style="list-style-type: none">■ Out-of-balance condition < 15% of total■ All disclosed elements agree■ Completed in accordance with OMB 01-09	<ul style="list-style-type: none">■ 18 out of 33 agencies in compliance■ 15 out of 33 agencies <u>not</u> in compliance

CONSISTENCY

Performance Elements:

FACTS vs. FACTS

- 18 agencies in compliance
- 15 agencies not in compliance

CFO Rep. Letter vs. IG Agreed Upon Procedures

- 31 agencies in compliance
- 2 agencies are N/A

Reporting of RSI Data

- 24 agencies in compliance
- 9 agencies are N/A

Allocation of Trading Partner '20' vs. '99'

- 26 agencies in compliance
- 6 agencies not in compliance
- 1 agency is N/A

Improvements for FY 2003

- Reconciling FACTS I reporting differences between trading partners (the threshold will be raised to 90% in balance).
- Reviewing reporting practices (use of SGL accounts) for specific Reciprocal Categories.
- Proper allocation between trading partners '20' and '99'.
- Resolve many recurring explanation of differences.